

FILED 08 OCT 31 12:45 USDC ORE

Elaine-Marie: Beam
c/o 655 A Street Suite E
Springfield, Oregon state [97477]

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF OREGON

FLOYD W. BEAM AND ELAINE M. BEAM,)
Plaintiffs)
v.) Civil No. 37-6035-TC
UNITED STATES GOVERNMENT, a.k.a.)
UNITED STATES OF AMERICA, a Federal)
Corporation, INTERNAL REVENUE)
SERVICE OVERSIGHT BOARD, a.k.a. the)
INTERNAL REVENUE SERVICE,)
DEPARTMENT OF THE TREASURY, a.k.a.)
UNITED STATES TREASURY, and the)
SOCIAL SECURITY ADMINISTRATION)
v.)
Defendants, Counterclaimants and Third-Party)
Plaintiffs,)
v.)
ERIC BEAM, STATE OF OREGON, FLOYD W.)
BEAM and ELAINE M. BEAM as TRUSTEES OF)
SUNBEAM INVESTMENT COMPANY,)
Third-Party Defendants,)

RESPONSE TO THE MOTION FOR SUMMARY JUDGMENT

COMES NOW, the woman, Elaine-Marie: Beam on behalf of the above referenced
THIRD-PARTY DEFENDANTS, known as a private citizen domiciled within one of the fifty

states, specifically Oregon state and does hereby make *special appearance* in this Court of record, to answer, reply and show the Court the following:

1. In good faith, the woman, Elaine Marie Beam, ("Elaine") non-Stramineus homo has stepped forward with an honest and genuine effort during week of October 20 thru 24, 2008 to resolve the alleged tax debt said to be owed to the INTERNAL REVENUE SERVICE ("IRS") by THIRD-PARTY DEFENDANTS.
2. In good faith, Elaine did contact IRS agent / Ms. White at the Ogden Service Center to withdraw from any frivolous position that is listed in the IRS's record against parties FLOYD W BEAM and ELAINE M BEAM; see attached "Exhibits 001 thru 004" annexed hereto and made a part hereof.
3. In good faith, Elaine did fax and mailed a letter withdrawing from any and all frivolous positions and did rescind signatures of parties FLOYD W BEAM and ELAINE M BEAM's on all documents in conflict with the IRS.
4. In good faith, Elaine informed Trial Attorney KARI D. LARSON via facsimile and by way of United States Postal Service certified mail of such actions and her intent to clear up all pending taxes said to be owed by DEFENDANTS.
5. In good faith, Elaine is presently in process of re-filing all tax years in conflict with the IRS due to receiving erroneous advice which caused parties FLOYD W BEAM and ELAINE M BEAM to file a return that reflected a position that was contrary to and in contradiction with the regulations of the Secretary of the Treasury.
6. It is the prayer of Elaine Marie Beam that this Court will consider this honest action of the DEFENDANT(S) and deny summary judgment in favor of the United States and place a stay

on the foreclosure of federal tax liens on four parcels of real property and permit DEFENDANT(s) opportunity to cure this problem.

Respectfully Submitted,

BY: Elaine M Beam
Elaine Marie Beam
Private citizen / non-Stramineus homo
C/O 655 A Street Suite E
Springfield, Oregon state [97477]
Tel: (541) 747-7869

VERIFICATION

STATE OF OREGON)
)
)
) Sworned & Sealed
)
LANE COUNTY)

On this 31st day of October, 2008, before me the undersigned Notary in and for said State, personally appeared the woman, Elaine M. Beam, and proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to this instrument and who acknowledged personally executing it.

Morrie Hoffman
Notary Public Signature

My commission expires _____



CERTIFICATE OF SERVICE

On this 31st day of October, a true and correct copy of this filing was served on attorney of record by fax to 202-307-0054 and by depositing in the United States mail.

BY: Elaine Marie Beam
Elaine Marie Beam
Private citizen / non-Stramineus homo
C/O 655 A Street Suite E
Springfield, Oregon state [97477]
Tel: (541) 747-7869

Kari D. Larson
Trial Attorney, Tax Division
U.S. Department of Justice
P. O. Box 683
Ben Franklin Station
Washington, D.C. 20044

Date: October 24, 2008

From: ELAINE M BEAM
90398 MARCOLA ROAD
SPRINGFIELD, OREGON 97478
Tel: (541) 747-7869
Certified mail # 7008 1830 0001 9336 6007

To: INTERNAL REVENUE SERVICE
INTERNAL REVENUE SERVICE CENTER
OGDEN, UT 84404-0040
ATTN: Ms. WHITE
FAX: (801) 620-2388

Reference: ACCT # 534-32-0753 & ACCT # 537-32-9092
Subject: FRIVOLOUS TAX DOCUMENT SUBMISSIONS FOR TY 1981 THRU 2004

Dear Ms. White:

This letter is per our conversation on October 21, 2008; please remove me and my late deceased husband from any frivolous issues that are listed against us which are in conflict with the IRS. It was our belief based upon Publication 1212, Title 26 U.S.C §§ 1271 through 1275 and Chapter 33A of American Jurisprudence, 2d pages 695 thru 715 that the filed 1040 & 1040X documents in your possession were proper and lawful for the period(s) in question. The intent of these filings and other misc documents submitted were our honest effort to set the record straight regarding tax liability per our understanding of the above publications. Nonetheless, since my husband's death this past year, I want to withdraw our frivolous position listed in your record. Also, please accept this written letter as a rescission of my signature on all documents in conflict with the IRS. Please note that I am presently in the process of re-filing all stated years using amended forms to clear up any and all pending tax issues.

Your assistance in correcting our Individual Master Files regarding said tax years is greatly appreciated. If there are any further questions that I can be of assistance please don't hesitate to contact me via mail.

Thank you kindly for your assistance with this matter!

FLOYD W BEAM 537-32-9092
ELAINE M BEAM 534-32-0753

By: Elaine Marie Beam
Elaine-Marie Beam, Authorized Representative
C/O Floyd-Wayne Beam, (Deceased)

CC: IRS TAX DIVISION
U.S. DEPT OF JUSTICE
KARI D. LARSON / TRIAL ATTORNEY - CASE # 07-6035-TC
PO BOX 683
BEN FRANKLIN STATION
WASHINGTON, D.C. 20044-0683
FAX: (202) 307-0054
CERTIFIED MAIL # 7008 1830 0001 9336 6014

File: copy retained

EXHIBIT 001

Fax Sheet

Date: October 24, 2008
Company: Department of Justice
Attn: Kari D. Larson, Trial Attorney, Tax Division
Fax #: 1-202-307-0054
From: Elaine Marie Beam

There are two pages to this fax including this cover page. Please call us at 541-726-0555 if you do not receive all pages. Thank you.

Dear Ms. Larson,

Find attached a letter that I faxed to Ms. White at the Ogden Internal Revenue Service Center. Please note that I am presently in effort to clear up any and all frivolous issues created by the submission of filings and misc documents that are in conflict with the IRS.

Your assistance in helping stop the Court's collection actions until I get these tax years re-filed and settled for payment would be deeply appreciated.

Thanking you in advance for your personal assistance!

With Sincere Kindness,

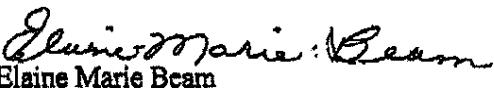

Elaine Marie Beam

EXHIBIT 002



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Track & Confirm

Search Results

Label/Receipt Number: 7008 1830 0001 9336 6007
Status: Arrival at Unit

Your item arrived at 5:24 AM on October 29, 2008 in OGDEN, UT 84401.
Information, if available, is updated every evening. Please check again later.

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EXHIBIT 003